

**THE DEBTORS' ONE HUNDRED AND EIGHTY SEVENTH OMNIBUS
OBJECTION TO CLAIMS SEEKS TO RECLASSIFY AS UNSECURED
CLAIMS CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING
THIS NOTICE SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE
IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE
OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED
THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS
THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, KYLE J. ORTIZ, AT 212-310-8392.**

WEIL, GOTSHAL & MANGES LLP
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Facsimile: (212) 310-8007
Robert J. Lemons

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON DEBTORS' ONE HUNDRED AND EIGHTY SEVENTH
OMNIBUS OBJECTION TO CLAIMS (MISCLASSIFIED CLAIMS)**

PLEASE TAKE NOTICE that on September 9, 2011, Lehman Brothers
Holdings Inc. and its affiliated debtors in the above referenced chapter 11 cases, as debtors and
debtors in possession (collectively, the "Debtors"), filed their one hundred and eighty seventh
omnibus objection to claims (the "Debtors' One Hundred and Eighty Seventh Omnibus

Objection to Claims”), and that a hearing (the “Hearing”) to consider the Debtors’ One Hundred and Eighty Seventh Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **October 27, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors’ One Hundred and Eighty Seventh Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court: (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 and its amendments (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on: (i) the Chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York, 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 1005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq. and Evan Fleck, Esq.); so as to be so filed and received by no later

than **October 13, 2011 at 4:00 p.m. (Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors’ One Hundred and Eighty Seventh Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the One Hundred and Eighty Seventh Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: September 9, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
: :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
: :
Debtors. : (Jointly Administered)
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**DEBTORS' ONE HUNDRED AND EIGHTY SEVENTH OMNIBUS
OBJECTION TO CLAIMS (MISCLASSIFIED CLAIMS)**

**THIS OBJECTION SEEKS TO RECLASSIFY
AS UNSECURED CLAIMS CERTAIN FILED PROOFS OF CLAIM.
PARTIES RECEIVING THIS ONE HUNDRED AND EIGHTY SEVENTH
OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW
THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S)
AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION
AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE
WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, KYLE J. ORTIZ, AT 212-310-8392.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors, as
debtors and debtors in possession (collectively, the "Debtors"), respectfully represent:

Relief Requested

1. The Debtors file this one hundred and eighty seventh omnibus objection to claims (the "One Hundred and Eighty Seventh Omnibus Objection to Claims") pursuant to section 502 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and this Court's order approving procedures for filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the "Procedures Order") [Docket No. 6664], seeking to reclassify the claims listed on Exhibit A hereto. The Debtors' proposed order (the "Proposed Order") is annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A attached hereto (the "Misclassified Claims"), in which the claimants allege that all or a portion of the claim is a secured claim pursuant to section 506 of the Bankruptcy Code. The Debtors have determined that no portion of the Misclassified Claims are actually secured claims and, therefore, such claims are not entitled to secured status as asserted in the proof of claim. Accordingly, the Debtors are seeking to reclassify the Misclassified Claims as indicated on Exhibit A to accurately reflect the nature and priority of the Misclassified Claims on the Court's claims register. This objection is solely to reclassify improperly asserted secured claims and the Debtors reserve their right to object to the claims listed on Exhibit A on all other grounds.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

4. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. On September 17, 2008, the United States Trustee for Region 2 (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

6. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner filed its report with the Court on March 11, 2010, pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

7. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007 and those additional ground set forth in the Procedures Order.

8. On September 1, 2011, the Debtors filed the Third Amended Joint Chapter 11 Plan of Lehman Brothers Holding Inc. and its Affiliated Debtors (as may be further modified from time to time, the “Plan”) and a related disclosure statement (as may be further modified from time to time, the “Disclosure Statement”). The Disclosure Statement was approved by the Bankruptcy Court on August 30, 2011.

The Misclassified Claims Improperly Seek Secured Status

9. The Debtors have reviewed each of the claims identified on Exhibit A and have determined that, while such claims assert that all or a portion of such claim is a secured claim under section 506 of the Bankruptcy Code, such claims do not articulate any valid basis for treatment as a secured claim. Many of the Misclassified Claims either assert secured status by checking the box on the proof of claim form indicating that their claims are secured but do not indicate the basis for such assertion, or refer to an attachment to the proof of claim, but provide no basis for assertion of a secured claim in such attachment. In addition, many of the Misclassified Claims assert secured status based upon a reservation of a right of setoff pursuant to section 553 of the Bankruptcy Code; however, such Misclassified Claims do not disclose the obligation owed to the Debtors by such claimant that are subject to setoff or actually assert any basis for a setoff.

10. While section 506(a)(1) provides that a claim this is “subject to setoff under Section 553” is a secured claim, none of the claimants has asserted any obligation that it’s seeking to setoff against the Misclassified Claims. These claimants assert the right to setoff a hypothetical obligation. This is not a valid basis for a secured claim. This objection does not seek to modify or impact in any way any claimant’s valid

right of setoff that may be asserted in the future. The Debtors have reviewed their books and records and determined that the Misclassified Claims are not secured.

11. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commnc’ns Corp.*, Ch. 11 case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007), *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

12. The Supreme Court had held that conferring secured status “to a claimant not clearly entitled thereto is not only inconsistent with the policy of equality of distribution; it dilutes the value of the priority for those creditors Congress intended to prefer.” *Howard Delivery Serv., Inc. v. Zurich Am. Ins. Co.*, 547 U.S. 651, 667 (2006) (citations omitted); *see also In re WorldCom, Inc.*, 362 B.R. 96, 120 (Bankr. S.D.N.Y. 2007) (reclassifying a purportedly secured claim as unsecured because it was based on a lapsed lien); *Karakas v. Bank of New York (In re Karakas)*, case No. 06-32961, Chapter 13, Adv. Pro. No. 06-80245, 2007 Bankr. LEXIS 1578, at *22-23 (Bankr. N.D.N.Y. May 3, 2007)(reclassifying purportedly secured claim as unsecured based on calculation of underlying property).

13. The Disclosure Statement has been approved by the Court and the Debtors will commence solicitation of votes to accept or reject the Plan in the near future. It would be inequitable and inappropriate for holders of claims subject to this objection to vote to accept or reject the Plan or receive distribution in the class of secured claims.

14. Accordingly, to preserve the Bankruptcy Code's intended order of priority and to prevent possible improper recovery, the Debtors request entry of the Proposed Order, reclassifying the Misclassified Claims as general unsecured claims in accordance with the Bankruptcy Code.

Reservation of Rights

15. The Debtors reserve all their rights to object on any other basis to any Misclassified Claim or any portion of any Misclassified Claim for which the court does not grant the relief requested herein.

Notice

16. No trustee has been appointed in these chapter 11 cases. Notice of this One Hundred and Eighty Seventh Omnibus Objection to Claims has been provided to: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee for Region 2; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, in accordance with the Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures, dated February 13, 2009 [Docket No. 2837] and the Procedures Order. The Debtors submit that such notice is sufficient and no other or further notice need be provided.

17. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other further relief as is just.

Dated: September 9, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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Attorneys for Debtors
and Debtors in Possession

Exhibit A

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
1	BANCA ITALEASE S.P.A C/O LOVELLS STUDIO LEGALE ATTN: FEDERICO DEL MONTE VIA SANTA MARIA ALLA PORTA 2 MILAN, 20123 ITALY	30707	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	\$5,163,384.15	Unsecured	\$5,163,384.15
2	BANCA ITALEASE S.P.A C/O LOVELLS STUDIO LEGALE ATTN: FEDERICO DEL MONTE VIA SANTA MARIA ALLA PORTA 2 MILAN, 20123 ITALY	30708	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$5,163,384.15	Unsecured	\$5,163,384.15
3	BARCLAYS WEALTH MANAGERS FRANCE SA ATTN: M. ALIAN ZEITOUNI, MME ANA ALIX 183, AVENUR DAUMESNIL PARIS, 75012 FRANCE	20186	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$21,719,043.00* Undetermined \$21,719,043.00	Unsecured	\$21,719,043.00*
4	BHAVNA, PATEL 19 DORSET DRIVE KENILWORTH, NJ 07033	9246	08/24/2009	Lehman Brothers Holdings Inc.	Priority Secured Subtotal	\$15,030.00 \$25,030.00 \$40,060.00	Unsecured	\$40,060.00
5	BLACK ARBITRAGE OFFSHORE LTD F/K/A BLACK DIAMOND ARBITRAGE OFFSHORE LDC C/O CARLSON CAPITAL, L.P. - ATTN: STEVE PULLY 2100 MCKINNEY AVENUE, 16TH FLOOR DALLAS, TX 75201	17159	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$6,458.00*	Unsecured	\$6,458.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

† - Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
6	BNC 2007-4, LLC C/O PAUL PATTERSON, ESQ STRADLEY RONON STEVENS & YOUNG, LLP 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7098	14713	09/17/2009	Structured Asset Securities Corporation	Secured	\$4,816,484.01	Unsecured	\$4,816,484.01
7	BNC 2007-4, LLC C/O PAUL PATTERSON, ESQ STRADLEY RONON STEVENS & YOUNG, LLP 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7098	14718	09/17/2009	Lehman Brothers Holdings Inc.	Secured	\$4,816,484.01	Unsecured	\$4,816,484.01
8	BOEING COMPANY EMPLOYEE RETIREMENT PLANS MASTER TRUST, THE C/O THE BOEING COMPANY ATTN: LISA HAAG 100 N. RIVERSIDE, MC5003-3015 CHICAGO, IL 60606-1596	19832	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$2,040,674.00*	Unsecured	\$2,040,674.00*
9	BP CORPORATION NORTH AMERICA INC. KELLEY DRYE & WARREN LLP ATTN: JAMES S. CARR & BENJAMIN BLAUSTEIN, ESQS. 101 PARK AVENUE NEW YORK, NY 10178	17552	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$22,786,380.00*	Unsecured	\$22,786,380.00*
10	BP CORPORATION NORTH AMERICA INC. KELLEY DRYE & WARREN LLP ATTN: JAMES S. CARR & BENJAMIN BLAUSTEIN, ESQS. 101 PARK AVENUE NEW YORK, NY 10178	17553	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured	\$22,786,380.00*	Unsecured	\$22,786,380.00*

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
11	BP MASTER TRUST FOR EMPLOYEE PENSION PLANS BLACK ROCK INVESTMENT MANAGEMENT, LLC AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	67491	05/18/2011	Lehman Brothers Holdings Inc.	Secured	\$1,972,122.00*	Unsecured	\$1,972,122.00*
12	BRAUN, KONSTANTIN 26 WINTERBOTTOM LN POUND RIDGE, NY 10576	11059	09/10/2009	Lehman Brothers Holdings Inc.	Secured	\$21,315.00	Unsecured	\$21,315.00
13	C.P.G. SOCIETA DI CARTOLARIZZAZIONE A. R. L. ATTN: MR. GORDON E. C. BURROWS VIA ELEONORA DUSE 53 ROME, 00197 ITALY	20172	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$1,753,362.00*	Unsecured	\$1,753,362.00*
14	C.V.I G.V.F. (LUX) MASTER S.A.R.L. TRANSFEROR: FOREST HILLS TRADING, LTD C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FARIMILE LANE COBHAM, SURREY, KT11 2PD UNITED KINGDOM	65987	12/22/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Subtotal	Undetermined Undetermined \$3,300,698.34* \$3,300,698.34	Unsecured	\$3,300,698.34*
15	C.V.I G.V.F. (LUX) MASTER S.A.R.L. TRANSFEROR: EAC PARTNERS MASTER FUND LTD. C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FARIMILE LANE COBHAM, SURREY, KT11 2PD UNITED KINGDOM	65988	12/22/2009	Lehman Brothers Holdings Inc.	Administrative Secured Subtotal	Undetermined \$255,446.75* \$255,446.75	Unsecured	\$255,446.75*

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					CLASS	AMOUNT	CLASS	AMOUNT
16	CADWALADER, WICKERSHAM & TAFT LLP ATTN: POPPY QUATTLEBAUM ONE WORLD FINANCIAL CENTER NEW YORK, NY 10281	20767	09/21/2009	Lehman Commercial Paper Inc.	Secured	\$1,777,300.55	Unsecured	\$1,777,300.55
17	CADWALADER, WICKERSHAM & TAFT LLP ATTN: POPPY QUATTLEBAUM ONE WORLD FINANCIAL CENTER NEW YORK, NY 10281	20768	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$4,763,676.54	Unsecured	\$4,763,676.54
18	CADWALADER, WICKERSHAM & TAFT LLP ATTN: POPPY QUATTLEBAUM ONE WORLD FINANCIAL CENTER NEW YORK, NY 10281	20769	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$12,103,217.85	Unsecured	\$12,103,217.85
19	CARLYLE MORTGAGE CAPITAL, LLC C/O PAUL PATTERSON, ESQ STRADLEY RONON STEVENS & YOUNG, LLP 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7098	14714	09/17/2009	Structured Asset Securities Corporation	Secured	\$20,202,707.55	Unsecured	\$20,202,707.55
20	CARLYLE MORTGAGE CAPITAL, LLC C/O PAUL PATTERSON, ESQ STRADLEY RONON STEVENS & YOUNG, LLP 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7098	14719	09/17/2009	Lehman Brothers Holdings Inc.	Secured	\$20,202,707.55	Unsecured	\$20,202,707.55

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
21	CCP CREDIT ACQUISITION HOLDINGS, LLC TRANSFEROR: DEERFIELD RELATIVE VALUE LTD. (FORMERLY KNOWN AS DEERFIELD ATTN: LISA MURRAY 375 PARK AVE, 13TH FL NEW YORK, NY 10152	66689	05/21/2010	Lehman Brothers Holdings Inc.	Secured	\$609,038.34	Unsecured	\$609,038.34
	TRANSFERRED TO: CENTERBRIDGE SPECIAL CREDIT PARTNERS LP TRANSFEROR: DEERFIELD RELATIVE VALUE LTD FKA DEERFIELD REL VAL FND LTD ATTN: LISA MURRAY 375 PARK AVE, 13TH FL NEW YORK, NY 10152				Secured	\$1,421,089.45	Unsecured	\$1,421,089.45
22	CCP CREDIT ACQUISITION HOLDINGS, LLC TRANSFEROR: DEERFIELD RELATIVE VALUE LTD. (FORMERLY KNOWN AS DEERFIELD 375 PARK AVENUE, 13TH FLOOR ATTN: LISA MURRAY NEW YORK, NY 10152	66690	05/21/2010	Lehman Brothers Special Financing Inc.	Secured	\$609,038.34	Unsecured	\$609,038.34
	TRANSFERRED TO: CENTERBRIDGE SPECIAL CREDIT PARTNERS LP TRANSFEROR: DEERFIELD RELATIVE VALUE LTD. (FORMERLY KNOWN AS DEERFIELD ATTN: LISA MURRAY 375 PARK AVE, 13TH FL NEW YORK, NY 10152				Secured	\$1,421,089.45	Unsecured	\$1,421,089.45

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
23	CENTERBRIDGE SPECIAL CREDIT PARTNERS LP TRANSFEROR: DEERFIELD RELATIVE VALUE LTD. (F/K/A DEERFIELD RELATIVE VA ATTN: LISA MURRAY 375 PARK AVE, 13TH FL NEW YORK, NY 10152	26117	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$406,360.50	Unsecured	\$406,360.50
	TRANSFERRED TO: CCP CREDIT ACQUISITION HOLDINGS, LLC TRANSFEROR: DEERFIELD RELATIVE VALUE LTD. (F/K/A DEERFIELD RELATIVE VA 375 PARK AVENUE, 13TH FLOOR ATTN: LISA MURRAY NEW YORK, NY 10152				Secured	\$174,154.50	Unsecured	\$174,154.50
24	CENTERBRIDGE SPECIAL CREDIT PARTNERS LP TRANSFEROR: DEERFIELD CAPITAL LLC (F/K/A DEERFIELD TRIARC CAPITAL LLC) ATTN: LISA MURRAY 375 PARK AVE, 13TH FL NEW YORK, NY 10152	66688	05/21/2010	Lehman Brothers Special Financing Inc.	Secured	\$64,821.55	Unsecured	\$64,821.55
	TRANSFERRED TO: CCP CREDIT ACQUISITION HOLDINGS, LLC TRANSFEROR: DEERFIELD CAPITAL LLC (F/K/A DEERFIELD TRIARC CAPITAL LLC) ATTN: LISA MURRAY 375 PARK AVE, 13TH FL NEW YORK, NY 10152				Secured	\$27,780.67	Unsecured	\$27,780.67

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
25	CENTERBRIDGE SPECIAL CREDIT PARTNERS, LP TRANSFEROR: DEERFIELD CAPITAL LLC (FORMERLY KNOWN AS DEERFIELD TRIARC ATTN: LISA MURRAY 375 PARK AVENUE, 13TH FL NEW YORK, NY 10152	66691	05/21/2010	Lehman Brothers Holdings Inc.	Secured	\$64,821.55	Unsecured	\$64,821.55
	TRANSFERRED TO: CCP CREDIT ACQUISITION HOLDINGS, LLC TRANSFEROR: DEERFIELD CAPITAL LLC (FORMERLY KNOWN AS DEERFIELD TRIARC ATTN: LISA MURRAY 375 PARK AVE, 13TH FL NEW YORK, NY 10152				Secured	\$27,780.67	Unsecured	\$27,780.67
26	CHATHAM ASSET HIGH YIELD MASTER FUND LTD. C/O SEWARD & KISSEL LLP ATTN: ARLENE R. ALVES, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	19683	09/11/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$1,260,629.63* Undetermined \$1,260,629.63	Unsecured	\$1,260,629.63*
27	CHATHAM ASSET HIGH YIELD MASTER FUND LTD. C/O SEWARD & KISSEL LLP ATTN: ARLENE R. ALVES, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	19684	09/11/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$1,260,629.63* Undetermined \$1,260,629.63	Unsecured	\$1,260,629.63*
28	CHESLER, MARK 13013 MORNINGSIDE WAY LOS ANGELES, CA 90066	4880	06/15/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$30,450.00 \$0.00 \$30,450.00	Unsecured	\$30,450.00

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
29	CIFG SERVICES INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 38 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17108	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$182,062.50*	Unsecured	\$182,062.50*
30	CIFG SERVICES INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 38 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17109	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$182,062.50*	Unsecured	\$182,062.50*
31	CIFG SERVICES INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 15 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17110	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$12,214.32*	Unsecured	\$12,214.32*
32	CIFG SERVICES, INC., AS TRUSTEE OF NEW GENERATION FUNDIN TRUST 15 825 THIRD AVENUE 6TH FLOOR NEW YORK, NY 10022	17111	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$12,214.32*	Unsecured	\$12,214.32*
33	CIFG SERVICES, INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 16 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17145	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$9,379.29*	Unsecured	\$9,379.29*
34	CIFG SERVICES, INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 37 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17150	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$25,582.25*	Unsecured	\$25,582.25*

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
35	CIFG SERVICES, INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 39 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17146	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$165,875.00*	Unsecured	\$165,875.00*
36	CIFG SERVICES, INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 39 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17147	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$165,878.00*	Unsecured	\$165,878.00*
37	CIFG SERVICES, INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 83 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17148	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$151,999.99*	Unsecured	\$151,999.99*
38	CIFG SERVICES, INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 83 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17149	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$151,999.99*	Unsecured	\$151,999.99*
39	CIFG SERVIES, INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17112	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$9,379.29*	Unsecured	\$9,379.29*
40	CITI SWAPCO INC ATTN: EDWARD G TURAN 388 GREENWICH STREET, 17TH FLOOR NEW YORK, NY 10013-2375	17933	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	\$991,772.00 \$0.00	Unsecured	\$991,772.00
					Subtotal	\$991,772.00		

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OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
41	CITI SWAPCO INC ATTN: EDWARD G TURAN 388 GREENWICH STREET, 17TH FLOOR NEW YORK, NY 10013-2375	17934	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$991,772.00*	Unsecured	\$991,772.00*
					Subtotal	\$991,772.00		
42	CITIBANK EUROPE PLC, HUNGARY BRANCH ATTN: BATARA SIANTURI CITIBANK TOWER BANK CENTER, 7 SZABADSAGTER BUDAPEST, 1051 HUNGARY	17916	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured	Undetermined	Unsecured	Undetermined
43	CITIBANK EUROPE PLC, HUNGARY BRANCH ATTN: BATARA SIANTURI CITIBANK TOWER BANK CENTER, 7 SZABADSAGTER BUDAPEST, 1051 HUNGARY	17917	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
44	CITIBANK INTERNATIONAL PLC, LUXEMBOURG BRANCH ATTN: PETER FISHER-JONES CITIGROUP CENTER, CANADA SQUARE, CANARY WHARF LONDON, E14 5LB UNITED KINGDOM	17940	09/18/2009	Luxembourg Residential Properties Loan Finance S.a.r.l.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
45	CITIBANK JAPAN LTD. ATTN: YOSHITO HIRATA CITIGROUP CENTER, 3-14, HIGASHI- SHINAGAWA 2-CHOME, SHINAGAWA- KU TOKYO, 140-8639 JAPAN	17922	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured	Undetermined	Unsecured	Undetermined

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OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
46	CITIBANK, N.A. ATTN: EDWARD G. TURAN 388 GREENWICH STREET NEW YORK, NY 10013-2375	17927	09/18/2009	Lehman Scottish Finance L.P.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
47	CITIBANK, N.A. ATTN: EDWARD G. TURAN 388 GREENWICH STREET NEW YORK, NY 10013-2375	17928	09/18/2009	CES Aviation IX LLC	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
48	CITIBANK, N.A. 388 GREENWICH STREET ATTN: EDWARD G. TURAN NEW YORK, NY 10013-2375	17930	09/18/2009	CES Aviation LLC	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
49	CITIBANK, N.A. ATTN: EDWARD G. TURAN 388 GREENWICH STREET NEW YORK, NY 10013-2375	17931	09/18/2009	Lehman Brothers Commercial Corporation	Secured Unsecured	\$8,387,458.00 \$0.00	Unsecured	\$8,387,458.00
					Subtotal	\$8,387,458.00		
50	CITIBANK, N.A. ATTN: EDWARD G TURAN 388 GREENWICH STREET NEW YORK, NY 10019-6064	17932	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	\$2,295,942.00 \$0.00	Unsecured	\$2,295,942.00
					Subtotal	\$2,295,942.00		
51	CITIBANK, N.A. TRANSFEROR: ZAO KB CITIBANK ATTN: EDWARD G. TURAN 388 GREENWICH STREET NEW YORK, NY 10013-2375	29636	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$4,474,325.51 \$0.00	Unsecured	\$4,474,325.51
					Subtotal	\$4,474,325.51		
52	CITIBANK, N.A. ATTENTION: EDWARD G TURAN 388 GREENWICH STREET NEW YORK, NY 10013-2375	29883	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$4,161,627,515.90* Undetermined	Unsecured	\$4,161,627,515.90*
					Subtotal	\$4,161,627,515.90		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
53	CITIGROUP ENERGY, INC. ATTN: JOHN BORIN 2800 POST OAK BLVD, SUITE 500 HOUSTON, TX 77056	17936	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$10,714,350.00* Undetermined	Unsecured	\$10,714,350.00*
					Subtotal	\$10,714,350.00		
54	CITIGROUP ENERGY, INC. ATTN: JOHN BORIN 2800 POST OAK BLVD, SUITE 500 HOUSTON, TX 77056	17937	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	\$10,714,350.00* Undetermined	Unsecured	\$10,714,350.00*
					Subtotal	\$10,714,350.00		
55	CITIGROUP GLOBAL MARKETS LTD ATTENTION: JULIA ELLIOTT CITIGROUP CENTRE, CANADA SQUARE CANARY WHARF LONDON, E14 5LB UNITED KINGDOM	29880	09/22/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	\$6,933,838.00* Undetermined	Unsecured	\$6,933,838.00*
					Subtotal	\$6,933,838.00		
56	CITIGROUP GLOBAL MARKETS LTD JULIA ELLIOTT CITIGROUP CENTRE, CANADA SQUARE CANARY WHARF LONDON, E14 5LB UNITED KINGDOM	29881	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	\$232,423,044.00*	Unsecured	\$232,423,044.00*
57	CITIGROUP GLOBAL MARKETS LTD ATTENTION: JULIA ELLIOTT CITIGROUP CENTRE, CANADA SQUARE CANARY WHARF LONDON, E14 5LB UNITED KINGDOM	29882	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$308,778,533.00* Undetermined	Unsecured	\$308,778,533.00*
					Subtotal	\$308,778,533.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
58	CITIGROUP GLOBAL MARKETS UK EQUITY LIMITED ATTN: JIM COWLES CITIGROUP CENTRE 25-33 CANADA SQUARE CANARY WHARF LONDON, E14 5LB UNITED KINGDOM	29634	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$1,103,949.00 \$0.00	Unsecured	\$1,103,949.00
					Subtotal	\$1,103,949.00		
59	CITIGROUP GLOBAL MARKETS, INC. ATTN: EDWARD G. TURAN 388 GREENWICH STREET NEW YORK, NY 10013-2375	29879	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$459,133,786.00* Undetermined	Unsecured	\$459,133,786.00*
					Subtotal	\$459,133,786.00		
60	CITY OF NORTH LITTLE ROCK, AR C/O JOHN HARDIN ROSE LAW FIRM 120 EAST 4TH STREET LITTLE ROCK, AR 72201	19557	09/19/2009	Lehman Brothers Special Financing Inc.	Secured	\$16,917,500.00*	Unsecured	\$16,917,500.00*
61	COAST FUND L.P., THE C/O COAST ASSET MANAGEMENT LLC 2450 COLORADO AVE. SUITE 100 EAST TOWER ATTENTION: JONATHAN JACOBS, GENERAL COUNSEL SANTA MONICA, CA 90404	22193	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$5,023,827.00	Unsecured	\$5,023,827.00
62	CQS ABS MASTER FUND C/O CQS (UK) LLP ATTN: HEAD OF LEGAL 5TH FLOOR 33 GROSVENOR PLACE LONDON, SW1X 7HY UNITED KINGDOM	26476	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$4,752.00*	Unsecured	\$4,752.00*
					Subtotal	\$4,752.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
63	CVI GVF (LUX) MASTER S.A.R.L. TRANSFEROR: CQS ASIA MASTER FUND LIMITED C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK FAIRMILE LANE SURREY, KT11 2PD UNITED KINGDOM	20765	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$1,146,860.00*	Unsecured	\$1,146,860.00*
					Subtotal	\$1,146,860.00		
64	CVI GVF (LUX) MASTER S.A.R.L. TRANSFEROR: CQS ABS MASTER FUND LIMITED C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK FAIRMILE LANE SURREY, KT11 2PD UNITED KINGDOM	20766	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$28,157,438.00*	Unsecured	\$28,157,438.00*
					Subtotal	\$28,157,438.00		
65	CVI GVF (LUX) MASTER S.A.R.L. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O CARVAL INVESTORS UK LIMITED ATTN: ANNEMARIE JACOBSEN KNOWLE HILL PARK, FAIRMILE LANE, COBHAM SURREY, KT11 2PD UNITED KINGDOM	29889	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$46,360,344.56	Unsecured	\$46,360,344.56
66	DAME LUXEMBOURG SARL C/O THEVENOT & PERDEREAU 131, BOULEVARD MALESHERBES PARIS, 75017 FRANCE	30746	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$1,700,000.00	Unsecured	\$1,700,000.00

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OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
67	DANSKE BANK A/S DMLEGAL (REG: 4676) ATTN: HANNE OLESEN HOLMENS KANAL 2-12 COPENHAGEN, DK-1092 DENMARK	17272	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$19,575,521.00*	Unsecured	\$19,575,521.00*
68	DB ENERGY TRADING LLC ATTN: CHIP GOODRICH, ESQ. 60 WALL STREET NEW YORK, NY 10005-2858	26967	09/22/2009	Lehman Brothers Commodity Services Inc.	Secured	\$5,716,029.00*	Unsecured	\$5,716,029.00*
69	DEL MAR MASTER FUND LTD. C/O SEWARD & KISSEL LLP ATTN: ARLENE R. ALVES ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485	10514	09/04/2009	Lehman Brothers Holdings Inc.	Secured	\$5,836,457.00*	Unsecured	\$5,836,457.00*
70	DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: HIGHLAND CREDIT STRATEGIES FUND ATTN: RICH VICHADITH 60 WALL STREET, 3RD FLOOR NEW YORK, NY 10005	67220	11/18/2010	Lehman Brothers Holdings Inc.	Secured	\$1,198,046.39	Unsecured	\$1,198,046.39
71	DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: HIGHLAND CREDIT STRATEGIES FUND ATTN: RICH VICHADITH 60 WALL STREET, 3RD FLOOR NEW YORK, NY 10005	67221	11/18/2010	Lehman Brothers Special Financing Inc.	Secured	\$1,198,046.39	Unsecured	\$1,198,046.39

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OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
72	DEUTSCHE BANK AG, LONDON BRANCH (UK) TRANSFEROR: HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF S ATTN: MICHAEL SUTTON WINCHESTER HOUSE, 1 GREAT WINCHESTER ST LONDON, EC2N 2DB UNITED KINGDOM	13318	09/16/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured	Undetermined Undetermined \$35,788.00*	Unsecured	\$35,788.00*
					Subtotal	\$35,788.00		
73	DEUTSCHE BANK AG, LONDON BRANCH (UK) TRANSFEROR: MARSHALL WACE CORE FUND LIMITED ATTN: MICHAEL SUTTON WINCHESTER HOUSE, 1 GREAT WINCHESTER ST LONDON, EC2N 2DB UNITED KINGDOM	13320	09/16/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured	Undetermined Undetermined \$6,607,185.00*	Unsecured	\$6,607,185.00*
					Subtotal	\$6,607,185.00		
74	DEUTSCHE BANK AG, LONDON BRANCH (UK) TRANSFEROR: HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF S ATTN: MICHAEL SUTTON WINCHESTER HOUSE, 1 GREAT WINCHESTER ST LONDON, EC2N 2DB UNITED KINGDOM	31935	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$74,941.00	Unsecured	\$74,941.00

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OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
75	DEUTSCHE BANK AG, LONDON BRANCH (UK) TRANSFEROR: HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF S ATTN: MICHAEL SUTTON WINCHESTER HOUSE, 1 GREAT WINCHESTER ST LONDON, EC2N 2DB UNITED KINGDOM	31936	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$85,524.00	Unsecured	\$85,524.00
76	DEUTSCHE BANK AG, LONDON BRANCH (UK) TRANSFEROR: HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF S ATTN: MICHAEL SUTTON WINCHESTER HOUSE, 1 GREAT WINCHESTER ST LONDON, EC2N 2DB UNITED KINGDOM	31937	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$106,465.00	Unsecured	\$106,465.00
77	DEUTSCHE BANK AG, LONDON BRANCH (UK) TRANSFEROR: HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF S ATTN: MICHAEL SUTTON WINCHESTER HOUSE, 1 GREAT WINCHESTER ST LONDON, EC2N 2DB UNITED KINGDOM	31938	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$146,369.00	Unsecured	\$146,369.00

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
78	DEUTSCHE BANK AG, LONDON BRANCH (UK) TRANSFEROR: HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF S ATTN: MICHAEL SUTTON WINCHESTER HOUSE, 1 GREAT WINCHESTER ST LONDON, EC2N 2DB UNITED KINGDOM	31939	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$5,946,739.00	Unsecured	\$5,946,739.00
79	DEUTSCHE BANK AG, LONDON BRANCH (UK) TRANSFEROR: HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF S ATTN: MICHAEL SUTTON WINCHESTER HOUSE, 1 GREAT WINCHESTER ST LONDON, EC2N 2DB UNITED KINGDOM	31940	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$73,824.00	Unsecured	\$73,824.00
80	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE AND CERTIFICATE TRUSTEE C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP 100 SUMMER STREET BOSTON, MA 02110	18486	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$24,000.00*	Unsecured	\$24,000.00*
81	DISABATO, KENNETH 35 WALNUT ST NEW PROVIDENCE, NJ 07974	30411	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$6,000.00	Unsecured	\$6,000.00

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					CLASS	AMOUNT	CLASS	AMOUNT
82	DISCOVERY GLOBAL CITIZENS MASTER FUND LTD C/O SEWARD & KISSEL LLP ATTN: ARLENE R ALVES ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33300	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$915,768.40* Undetermined \$915,768.40	Unsecured	\$915,768.40*
83	DISCOVERY GLOBAL OPPORTUNITY MASTER FUND C/O SEWARD & KISSEL LLP ATTN: ARLENE R ALVES, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33301	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$13,232,112.01* Undetermined \$13,232,112.01	Unsecured	\$13,232,112.01*
84	DOUBLE BLACK DIAMOND OFFSHORE LTD F/K/A DOUBLE BLACK DIAMOND OFFSHORE LDC C/O CARLSON CAPITAL, L.P. - ATTN: STEVE PULLY 2100 MCKINNEY AVENUE, 16TH FLOOR DALLAS, TX 75201	17157	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$14,541,147.00*	Unsecured	\$14,541,147.00*
85	DOUBLE BLACK DIAMOND OFFSHORE LTD F/K/A DOUBLE BLACK DIAMOND OFFSHORE LDC C/O CARLSON CAPITAL, L.P. - ATTN: STEVE PULLY 2100 MCKINNEY AVENUE, 16TH FLOOR DALLAS, TX 75201	17158	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$503,709.00*	Unsecured	\$503,709.00*
86	DZ BANK AG DEUTSCHE ZENTRAL- GENOSSENSCHAFTSBANK ATTN: STEPHAN ROST D-60265 FRANKFURT AM MAIN FEDERAL REPUBLIC OF GERMANY, GERMANY	17425	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$652,975.31	Unsecured	\$652,975.31

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					CLASS	AMOUNT	CLASS	AMOUNT
87	EAST BAY MUNICIPAL UTILITY DISTRICT 375 ELEVENTH STREET, MS 801 ATTN: GARY BREAUX, DIRECTOR OF FINANCE OAKLAND, CA 74807-7240	32175	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	\$144,705.25	Unsecured	\$144,705.25
88	ECD INSIGHT LTD 8-9 NEW STREET LONDON, EC2M 4TP UNITED KINGDOM	8129	08/13/2009	Lehman No Case Asserted/All Cases Asserted	Secured	\$3,470.00	Unsecured	\$3,470.00
89	ELECTRIC RELIABILITY COUNCIL OF TEXAS, INC. C/O SHAD ROBINSON HALEY & OLSON, P.C. 510 N. VALLEY MILLS DR., STE. 600 WACO, TX 76710	16460	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured	\$405,410.28*	Unsecured	\$405,410.28*
90	ELLIOTT ASSOCIATES LP TRANSFEROR: AUTONOMY MASTER FUND LIMITED C/O ELLIOTT MANAGEMENT CORPORATION 712 FIFTH AVENUE, 35TH FLOOR NEW YORK, NY 10019	66398	03/17/2010	Lehman Brothers Holdings Inc.	Secured	\$43,708,621.00*	Unsecured	\$43,708,621.00*
91	ENCORE FUND, LP C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA STREET SUITE 2975 SAN FRANCISCO, CA 94104-1503	34460	09/23/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$3,316,824.36*	Unsecured	\$3,316,824.36*
					Subtotal	\$3,316,824.36		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
92	ESTELLE PEABODY MEMORIAL HOME OF THE SYNOD OF LINCOLN TRAILS OF THE PRESBYTERIAN CHURCH (USA), THE C/O KATZ & KORIN PC CHRISTINE K. JACOBSON 334 NORTH SENATE AVE INDIANAPOLIS, IN 46204	14821	09/17/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$3,808,602.48* Undetermined \$3,808,602.48	Unsecured	\$3,808,602.48*
93	ESTELLE PEABODY MEMORIAL HOME OF THE SYNOD OF LINCOLN TRAILS OF THE PRESBYTERIAN CHURCH (USA), THE C/O KATZ & KORIN PC ATTN: CHRISTINE K. JACOBSON 334 NORTH SENATE AVE INDIANAPOLIS, IN 46204	14822	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$3,808,602.48* Undetermined \$3,808,602.48	Unsecured	\$3,808,602.48*
94	EVERBANK GRAYROBINSON, P.A. C/O JASON BURNETT, ESQ. 50 NORTH LAURA ST. SUITE 1100 JACKSONVILLE, FL 32202	4699	06/01/2009	Lehman Brothers Holdings Inc.	Secured	\$118,181.71	Unsecured	\$118,181.71
95	FEDERAL HOME LOAN BANK OF DALLAS TOBY L. GERBER, ESQ. FULBRIGHT & JAWORSKI, L.L.P. 2200 ROSS AVENUE, SUITE 2800 DALLAS, TX 75201-2784	14320	09/16/2009	Lehman Brothers Holdings Inc.	Secured	\$1,012,020.88	Unsecured	\$1,012,020.88
96	FORTIS BANK WARANDEBERG 3 1000 BRUSSEL, 1000 BELGIUM	16063	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured	\$8,609,430.00*	Unsecured	\$8,609,430.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
97	FORTIS BANK WARANDEBERG 3 1000 BRUSSEL, 1000 BELGIUM	16064	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$8,609,430.00*	Unsecured	\$8,609,430.00*
98	FORTIS BANK NV WARANDEBERG 3 1000 BRUSSEL, BELGIUM	16065	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$99,491,693.00*	Unsecured	\$99,491,693.00*
99	GE CORPORATE FINANCIAL SERVICES, AS LOAN SERVICER C/O LATHAM & WATKINS LLP RICHARD LEVY, ESQ. WILLIS TOWER, SUITE 5800 233 SOUTH WACKER DRIVE CHICAGO, IL 60606	66604	05/10/2010	Lehman Brothers Holdings Inc.	Secured	\$36,610,533.50	Unsecured	\$36,610,533.50
100	GERALD B. CRAMER REV. TRUST C/O GOM CAPITAL 707 WESTCHESTER AVE, STE 405 WEST HARRISON, NY 10604	12299	09/14/2009	Lehman No Case Asserted/All Cases Asserted	Secured	\$709,500.00	Unsecured	\$709,500.00
101	GIFG SERVICES, INC., AS TRUSTEE OF NEW GENERATION FUNDING TRUST 37 ATTN: BRIAN WHALEY 825 THIRD AVENUE NEW YORK, NY 10022	17151	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$25,582.25*	Unsecured	\$25,582.25*
102	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33411	09/21/2009	Lehman Brothers OTC Derivatives Inc.	Secured	Undetermined	Unsecured	Undetermined

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
103	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33418	09/21/2009	LB 2080 Kalakaua Owners LLC	Secured	Undetermined	Unsecured	Undetermined
104	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L SHEARER ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33480	09/21/2009	BNC Mortgage LLC	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
105	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L SHEARER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33481	09/21/2009	Luxembourg Residential Properties Loan Finance S.a.r.l.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
106	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33482	09/21/2009	East Dover Limited	Secured	Undetermined	Unsecured	Undetermined
107	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESEQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33483	09/21/2009	CES Aviation IX LLC	Secured	Undetermined	Unsecured	Undetermined

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OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
108	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33521	09/21/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
109	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33522	09/21/2009	LB 745 LLC	Secured	Undetermined	Unsecured	Undetermined
110	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33523	09/21/2009	PAMI Statler Arms LLC	Secured	Undetermined	Unsecured	Undetermined
111	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33524	09/21/2009	Lehman Brothers Commodity Services Inc.	Secured	Undetermined	Unsecured	Undetermined
112	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33539	09/21/2009	CES Aviation LLC	Secured	Undetermined	Unsecured	Undetermined

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OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
113	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33540	09/21/2009	CES Aviation V LLC	Secured	Undetermined	Unsecured	Undetermined
114	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33541	09/21/2009	Lehman Scottish Finance L.P.	Secured	Undetermined	Unsecured	Undetermined
115	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33542	09/21/2009	Lehman Brothers Commercial Corporation	Secured	Undetermined	Unsecured	Undetermined
116	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33543	09/21/2009	Lehman Brothers Financial Products Inc.	Secured	Undetermined	Unsecured	Undetermined
117	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33544	09/21/2009	Lehman Commercial Paper Inc.	Secured	Undetermined	Unsecured	Undetermined

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OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
118	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN SHEARER, LLP ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33545	09/21/2009	Lehman Brothers Derivative Products Inc.	Secured	Undetermined	Unsecured	Undetermined
119	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN SHEARER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33546	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
120	GOLDSTEIN, JOSH 1385 YORK AVENUE, APT 20A NEW YORK, NY 10021	5070	07/02/2009	Lehman Brothers Holdings Inc.	Priority Secured	\$210.79 \$210.79	Unsecured	\$421.58
					Subtotal	\$421.58		
121	GRACE HOTELS LIMITED DEREK ANTHONY HOWELL, AS ADMINISTRATOR 25 BANK STREET LONDON, E14 5LE UNITED KINGDOM	14621	09/17/2009	Lehman Brothers Holdings Inc.	Secured	\$1,649,084.00*	Unsecured	\$1,649,084.00*
122	GROUPE INDUSTRIEL MARCEL DASSAULT SAS 9 ROND-POINT DES CHAMPS-ELYSEES-MARCEL DASSAULT PARIS, 75008 FRANCE	21408	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$13,616,598.00* Undetermined	Unsecured	\$13,616,598.00*
					Subtotal	\$13,616,598.00		

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OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
123	HBK MASTER FUND TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	22282	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$875,000.00	Unsecured	\$875,000.00
124	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	66340	03/02/2010	Lehman Brothers Holdings Inc.	Administrative Secured Subtotal	\$0.00 \$10,076,220.00 \$10,076,220.00	Unsecured	\$10,076,220.00
125	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	66342	03/02/2010	Lehman Brothers Holdings Inc.	Administrative Secured Subtotal	\$0.00 \$284,892.67 \$284,892.67	Unsecured	\$284,892.67
126	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	66343	03/02/2010	Lehman Brothers Holdings Inc.	Administrative Secured Subtotal	\$0.00 \$866,256.89 \$866,256.89	Unsecured	\$866,256.89
127	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	66344	03/02/2010	Lehman Brothers Holdings Inc.	Administrative Secured Subtotal	\$0.00 \$1,512,121.00 \$1,512,121.00	Unsecured	\$1,512,121.00

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
128	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	66345	03/02/2010	Lehman Brothers Special Financing Inc.	Administrative Secured Subtotal	\$0.00 \$10,076,220.00 \$10,076,220.00	Unsecured	\$10,076,220.00
129	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	66346	03/02/2010	Lehman Brothers Special Financing Inc.	Administrative Secured Subtotal	\$0.00 \$1,512,121.00 \$1,512,121.00	Unsecured	\$1,512,121.00
130	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	66347	03/02/2010	Lehman Brothers Special Financing Inc.	Administrative Secured Subtotal	\$0.00 \$866,256.89 \$866,256.89	Unsecured	\$866,256.89
131	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	66348	03/02/2010	Lehman Brothers Special Financing Inc.	Administrative Secured Subtotal	\$0.00 \$284,892.67 \$284,892.67	Unsecured	\$284,892.67
132	HEART OF LA DEFENSE SAS C/O THEVENOT & PERDEREAU 131, BOULEVARD MALESHERBES PARIS, 75017 FRANCE	57740	10/30/2009	Lehman Brothers Holdings Inc.	Secured	\$27,906,002.47	Unsecured	\$27,906,002.47

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
133	HESS CORPORATION 1185 AVENUE OF THE AMERICAS NEW YORK, NY 10036	22472	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$1,884,608.00*	Unsecured	\$1,884,608.00*
134	HESS CORPORATION 1185 AVENUE OF THE AMERICAS NEW YORK, NY 10036	22474	09/21/2009	LB 745 LLC	Secured	\$1,809,218.00	Unsecured	\$1,809,218.00
135	HESS ENERGY TRADING COMPANY LLC 1185 AVENUE OF THE AMERICAS NEW YORK, NY 10036	62851	11/02/2009	Lehman Brothers Commodity Services Inc.	Secured	\$17,363,021.00	Unsecured	\$17,363,021.00
136	HORIZON II INTERNATIONAL LIMITED HSBC HOUSE 68 WEST BAY ROAD PO BOX 1109 GT GRAND CAYMAN, KY1-1102 CAYMAN ISLANDS	20041	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$398,388.67*	Unsecured	\$398,388.67*
137	HORIZON II INTERNATIONAL LIMITED HSBC HOUSE 68 WEST BAY ROAD PO BOX 1109 GT GRAND CAYMAN, KY1-1102 CAYMAN ISLANDS	20049	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$353,000.00*	Unsecured	\$353,000.00*
138	HORIZON II INTERNATIONAL LIMITED HSBC HOUSE 68 WEST BAY ROAD PO BOX 1109 GT GRAND CAYMAN, KY1-1102 CAYMAN ISLANDS	20057	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$428,104.48*	Unsecured	\$428,104.48*

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					CLASS	AMOUNT	CLASS	AMOUNT
139	HORIZON II INTERNATIONAL LIMITED HSBC HOUSE 68 WEST BAY ROAD PO BOX 1109 GT GRAND CAYMAN, KY1-1102 CAYMAN ISLANDS	20058	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$104,251.66*	Unsecured	\$104,251.66*
140	HSBC BANK PLC C/O MARTIN HOLCOMBE/ROSS MACKENZIE 8 CANADA SQUARE LONDON, E14 5HQ UNITED KINGDOM	18218	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$2,910,446.00*	Unsecured	\$2,910,446.00*
141	IBERDROLA RENEWABLES ENERGIES USA, LTD., AS ASSIGNEE OF IBERDROLA RENEWABLES, INC. C/O CREDIT & RISK MANAGEMENT ATTN: CREDIT MANAGER 1125 NW COUCH PORTLAND, OR 97209	17634	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$208,351.00	Unsecured	\$208,351.00
142	IBERDROLA RENEWABLES ENERGIES USA, LTD., AS ASSIGNEE OF IBERDROLA RENEWABLES, INC. C/O CREDIT & RISK MANAGEMENT ATTN: CREDIT MANAGER 1125 NW COUCH PORTLAND, OR 97209	17635	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured	\$208,351.00	Unsecured	\$208,351.00
143	IBERDROLA RENEWABLES, INC. F/K/A PPM ENERGY, INC. ATTN: CREDIT MANAGER C/O CREDIT & RISK MANAGEMENT 1125 NW COUCH PORTLAND, OR 97209	18694	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$208,351.00 \$0.00 \$208,351.00	Unsecured	\$208,351.00

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
144	IBERDROLA RENEWABLES, INC. F/K/A PPM ENERGY, INC. ATTN: CREDIT MANAGER C/O CREDIT & RISK MANAGEMENT 1125 NW COUCH PORTLAND, OR 97209	18695	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured	\$208,351.00	Unsecured	\$208,351.00
145	IBERDROLA RENEWABLES, INC. F/K/A PPM ENERGY, INC. ATTN: CREDIT MANAGER C/O CREDIT & RISK MANAGEMENT 1125 NW COUCH PORTLAND, OR 97209	67558	07/14/2011	Lehman Brothers Holdings Inc.	Secured	\$12,047,865.00	Unsecured	\$12,047,865.00
146	IBERDROLA RENEWABLES, INC. F/K/A PPM ENERGY, INC. ATTN: CREDIT MANAGER C/O CREDIT & RISK MANAGEMENT 1125 NW COUCH PORTLAND, OR 97209	67559	07/14/2011	Lehman Brothers Commodity Services Inc.	Secured	\$12,047,865.00	Unsecured	\$12,047,865.00
147	IDAHO POWER COMPANY P.O. BOX 447 SALT LAKE CITY, UT 84110-0447	16195	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured	\$83,131.00	Unsecured	\$83,131.00
148	IDAHO POWER COMPANY P.O. BOX 447 SALT LAKE CITY, UT 84110-0447	16196	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$83,131.00	Unsecured	\$83,131.00
149	ING AM INTERFINANCE SERVICES B V ATTN: A.C. DO CARMO PRINSES BEATRIXLAAN 15, 2595 AK THE HAGUE, NETHERLANDS	10348	09/04/2009	Lehman Brothers Derivative Products Inc.	Secured	\$6,536,691.83	Unsecured	\$6,536,691.83

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
150	ING BANK N.V. ATTN: M.J.S.J. MULLER LOCATIONCODE: AMP F 04.044 BIJLMERPLEIN 888 AMSTERDAM, 1102 MG NETHERLANDS	10342	09/04/2009	Lehman Brothers Special Financing Inc.	Secured	\$17,607,875.00	Unsecured	\$17,607,875.00
151	ING BANK N.V. ATTN: M.J.S.J. MULLER LOCATIONCODE: AMP F 04.044 BIJLMERPLEIN 888 AMSTERDAM, 1102 MG NETHERLANDS	10343	09/04/2009	Lehman Brothers Commercial Corporation	Secured	\$1,064,684.00	Unsecured	\$1,064,684.00
152	ING BANK N.V. ATTN: M.J.S.J. MULLER LOCATIONCODE: AMP F 04.044 BIJLMERPLEIN 888 AMSTERDAM, 1102 MG NETHERLANDS	10344	09/04/2009	Lehman Brothers Holdings Inc.	Secured	\$1,064,684.00	Unsecured	\$1,064,684.00
153	ING BANK N.V. ATTN: M.J.S.J. MULLER LOCATIONCODE: AMP F 04.044 BIJLMERPLEIN 888 AMSTERDAM, 1102 MG NETHERLANDS	10352	09/04/2009	Lehman Brothers Holdings Inc.	Secured	\$17,607,875.00	Unsecured	\$17,607,875.00
154	ING BANK N.V. ATTN: M.J.S.J. MULLER LOCATIONCODE: AMP F 04.044 BIJLMERPLEIN 888 AMSTERDAM, 1102 MG NETHERLANDS	12464	09/14/2009	Lehman Brothers Holdings Inc.	Secured	\$1,891,509.00	Unsecured	\$1,891,509.00
155	ING BELGIEM SA/NV ATTN: C. WYCKMANS MARNIXLAAN 24 1000 BRUSSELS, BELGIUM	12461	09/14/2009	Lehman Brothers Holdings Inc.	Secured	\$4,438,752.67	Unsecured	\$4,438,752.67

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					CLASS	AMOUNT	CLASS	AMOUNT
156	ING BELGIUM S.A./N.V. ATTN: C. WYCKMANS MARNIXLAAN 24 BRUSSELS, 1000 BELGIUM	10351	09/04/2009	Lehman Brothers Holdings Inc.	Secured	\$1,008,421.98	Unsecured	\$1,008,421.98
157	ING CAPITAL MARKETS LLC ATTN: J. CLEMENT 1325 AVENUE OF THE AMERICAS NEW YORK, NY 10019	10345	09/04/2009	Lehman Brothers Holdings Inc.	Secured	\$3,530,465.00	Unsecured	\$3,530,465.00
158	ING CAPITAL MARKETS LLC ATTN: J. CLEMENT 1325 AVENUE OF THE AMERICAS NEW YORK, NY 10019	10346	09/04/2009	Lehman Brothers Special Financing Inc.	Secured	\$3,530,465.00	Unsecured	\$3,530,465.00
159	ING LIFE INSURANCE & ANNUITY COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11146	09/10/2009	Lehman Brothers Holdings Inc.	Secured	\$146,936.16	Unsecured	\$146,936.16
160	ING LIFE INSURANCE & ANNUITY COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11147	09/10/2009	Lehman Brothers Special Financing Inc.	Secured	\$1,776,670.08	Unsecured	\$1,776,670.08
161	ING LIFE INSURANCE & ANNUITY COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11148	09/10/2009	Lehman Brothers Holdings Inc.	Secured	\$1,776,670.08	Unsecured	\$1,776,670.08

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
162	ING USA ANNUITY & LIFE INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11151	09/10/2009	Lehman Brothers Holdings Inc.	Secured	\$3,569,307.93	Unsecured	\$3,569,307.93
163	ING USA ANNUITY & LIFE INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11152	09/10/2009	Lehman Brothers OTC Derivatives Inc.	Secured	\$6,997,101.81	Unsecured	\$6,997,101.81
164	ING USA ANNUITY & LIFE INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11153	09/10/2009	Lehman Brothers Holdings Inc.	Secured	\$6,997,101.81	Unsecured	\$6,997,101.81
165	ITALEASE FINANCE S.P.A. C/O LOVELLS STUDIO LEGALE ATTN: MR. FEDERICO DEL MONTE VIA SANTA MARIA ALLA PORTA 2 MILAN, 20123 ITALY	28074	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$354,347.67	Unsecured	\$354,347.67
166	ITALEASE FINANCE S.P.A. C/O LOVELLS STUDIO LEGALE ATTN: MR. FEDERICO DEL MONTE VIA SANTA MARIA ALLA PORTA 2 MILAN, 20123 ITALY	28075	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	\$354,347.67	Unsecured	\$354,347.67

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
167	KELUSA MASTER FUND, LTD C/O SEWARD & KISSEL ATTN: ARLENE R. ALVES, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10017	10515	09/04/2009	Lehman Brothers Holdings Inc.	Secured	\$1,819,667.39*	Unsecured	\$1,819,667.39*
168	KIERAN, MICHAEL DENNIS 12 ELMWOOD ROAD DEER PARK, NY 11729	25502	09/21/2009	Lehman Brothers Holdings Inc.	Priority Secured	\$55,000.00 \$55,000.00	Unsecured	\$110,000.00
					Subtotal	\$110,000.00		
169	LBREM II ECI AIV, LP (US) ATTN: JUDY TURCHIN JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	29211	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
170	LBREM II OFFSHORE AIV,L.P. (UK LP) ATTN: JUDY TURCHIN JI YEUNG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29218	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
171	LBREM II REIT HOLDINGS LLC ATTN: YON CHO AND JOHN RANDALL 1271 AVENUE OF THE AMERICAS, 38TH FL NEW YORK, NY 10020	27446	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
172	LBREM II REIT HOLDINGS LLC ATTN: YON CHO JOHN RANDALL 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29220	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
173	LBREP III PP (CAN) GP LLC ATTN JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	27449	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
174	LEHMAN BROTHERS OFFSHORE (EUROPE 1) REAL ESTATE PARTNERS, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28026	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
175	LEHMAN BROTHERS OFFSHORE (EUROPE 3) REAL ESTATE PARTNERS, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28025	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
176	LEHMAN BROTHERS OFFSHORE (EUROPE 4) REAL ESTATE PARTNERS, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10010	28024	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
177	LEHMAN BROTHERS OFFSHORE PARTNERS LTD. TRANSFEROR: LEHMAN BROTHERS ALPHA TRANSPORT FUND, SPC 1271 AVENUE OF THE AMERICAS, 38TH FLOOR ATTN: ASHVIN RAO NEW YORK, NY 10020	24609	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Unsecured Subtotal	Undetermined Undetermined Undetermined \$14,531.86* \$14,531.86	Unsecured	\$14,531.86*
178	LEHMAN BROTHERS OFFSHORE PARTNERS LTD. TRANSFEROR: LEHMAN BROTHERS ALPHA TRANSPORT FUND, SPC 1271 AVENUE OF THE AMERICAS, 38TH FLOOR ATTN: ASHVIN RAO NEW YORK, NY 10020	24611	09/21/2009	Lehman Brothers Special Financing Inc.	Administrative Priority Secured Unsecured Subtotal	Undetermined Undetermined Undetermined \$14,531.86* \$14,531.86	Unsecured	\$14,531.86*
179	LEHMAN BROTHERS OFFSHORE PARTNERS, LTD. ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR LONDON, W1S 1BG UNITED KINGDOM	27448	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
180	LEHMAN BROTHERS OFFSHORE REAL ESTATE ASOCIATES III, LLC ATTN: JUDY TURCHIN / JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28856	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
181	LEHMAN BROTHERS OFFSHORE REAL ESTATE ASSOCIATES III, LP ATTN: JUDY TURCHIN / JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28857	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
182	LEHMAN BROTHERS OFFSHORE REAL ESTATE ASSOCIATES III, LP ATTN: JUDY TURCHIN / JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28858	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
183	LEHMAN BROTHERS OFFSHORE REAL ESTATE ASSOCIATES ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	27447	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
184	LEHMAN BROTHERS OFFSHORE REAL ESTATE ASSOCIATES II, L.P. ATTN JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29222	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
185	LEHMAN BROTHERS OFFSHORE REAL ESTATE ASSOCIATES III, L.P. ATTN JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FL NEW YORK, NY 10020	27459	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
186	LEHMAN BROTHERS OFFSHORE REAL ESTATE ASSOCIATES, L.P. ATTN JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FL NEW YORK, NY 10020	27461	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
187	LEHMAN BROTHERS OFFSHORE REAL ESTATE ASSOCIATES, LTD. ATTN JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29224	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
188	LEHMAN BROTHERS OFFSHORE REAL ESTATE CAPITAL PARTNERS I, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28022	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
189	LEHMAN BROTHERS OFFSHORE REAL ESTATE CAPITAL PARTNERS II LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27804	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
190	LEHMAN BROTHERS OFFSHORE REAL ESTATE FUND II LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27808	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
191	LEHMAN BROTHERS OFFSHORE REAL ESTATE FUND III LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27784	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
192	LEHMAN BROTHERS OFFSHORE REAL ESTATE FUND III LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27798	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
193	LEHMAN BROTHERS OFFSHORE REAL ESTATE FUND, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28028	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
194	LEHMAN BROTHERS OFFSHORE REAL ESTATE MEZZANINE ASSOCIATES II, LP ATTN JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29216	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
195	LEHMAN BROTHERS OFFSHORE REAL ESTATE MEZZANINE ASSOCIATES II, LTD. ATTN JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29280	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
196	LEHMAN BROTHERS OFFSHORE REAL ESTATE MEZZANINE ASSOCIATES LP ATTN JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29281	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
197	LEHMAN BROTHERS OFFSHORE REAL ESTATE MEZZANINE ASSOCIATES. LTD. ATTN JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29213	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
198	LEHMAN BROTHERS OFFSHORE REAL ESTATE MEZZANINE PARTNERS (NORBAN) LP ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	26323	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
199	LEHMAN BROTHERS OFFSHORE REAL ESTATE PARTNERS (NORBAN) II LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27806	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
200	LEHMAN BROTHERS OFFSHORE REAL ESTATE PARTNERS II, LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27807	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined

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OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
201	LEHMAN BROTHERS OFFSHORE REAL ESTATE PARTNERS III LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27783	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
202	LEHMAN BROTHERS OFFSHORE REAL ESTATE PARTNERS III LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27797	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
203	LEHMAN BROTHERS OFFSHORE REAL ESTATE PARTNERS III-A LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27782	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
204	LEHMAN BROTHERS OFFSHORE REAL ESTATE PARTNERS III-A LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27796	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
205	LEHMAN BROTHERS OFFSHORE REAL ESTATE PARTNERS III-B LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27781	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
206	LEHMAN BROTHERS OFFSHORE REAL ESTATE PARTNERS III-B, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28911	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
207	LEHMAN BROTHERS OFFSHORE REAL ESTATE PARTNERS, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28027	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
208	LEHMAN BROTHERS REAL ESATATE PARTNERS, III L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28924	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$14,505,891.62* \$14,505,891.62	Unsecured	\$14,505,891.62*
209	LEHMAN BROTHERS REAL ESTATE ASSOCIATES II, L.P. ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	27445	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
210	LEHMAN BROTHERS REAL ESTATE ASSOCIATES III ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	27444	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
211	LEHMAN BROTHERS REAL ESTATE ASSOCITES , LP ATTN: JUDY TURCHIN AMERICAS, 38TH FLOOR JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29219	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
212	LEHMAN BROTHERS REAL ESTATE CAPITAL PARTNERS I, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28023	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
213	LEHMAN BROTHERS REAL ESTATE CAPITAL PARTNERS II LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27805	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
214	LEHMAN BROTHERS REAL ESTATE CAPITAL PARTNERS III L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28912	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
215	LEHMAN BROTHERS REAL ESTATE FUND II, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28021	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
216	LEHMAN BROTHERS REAL ESTATE FUND III, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28032	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
217	LEHMAN BROTHERS REAL ESTATE FUND III, LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27803	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
218	LEHMAN BROTHERS REAL ESTATE FUND LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27780	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
219	LEHMAN BROTHERS REAL ESTATE FUND, L.P. ATTN : JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28037	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
220	LEHMAN BROTHERS REAL ESTATE MEZZANINE ATTN: JUDY TURCHIN & JI YEONG CHU CAPITAL PARTNERS, L.P. 1271 AVENUE OF THE AMERICAS NEW YORK, NY 10020	29763	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
221	LEHMAN BROTHERS REAL ESTATE MEZZANINE ASSOCIATES II, L.P. ATTN: JUDY TURCHIN JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29226	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
222	LEHMAN BROTHERS REAL ESTATE MEZZANINE ASSOCIATES II LP ATTN: JUDY TURCHIN / JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	29284	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
223	LEHMAN BROTHERS REAL ESTATE MEZZANINE PARTNERS II, L.P. ATTN: YON CHO 280 PARK AVE 35TH FLOOR WEST 38TH FLOOR NEW YORK, NY 10017	29221	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
224	LEHMAN BROTHERS REAL ESTATE MEZZANINE PARTNERS II, L.P. ATTN: YON CHO JOHN RANDALL 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	29227	09/22/2009	Lehman Commercial Paper Inc.	Secured Unsecured Subtotal	\$0.00 \$25,859,528.00 \$25,859,528.00	Unsecured	\$25,859,528.00

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
225	LEHMAN BROTHERS REAL ESTATE MEZZANINE PARTNERS II, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	29762	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
226	LEHMAN BROTHERS REAL ESTATE MEZZANINE PARTNERS II, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	29764	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
227	LEHMAN BROTHERS REAL ESTATE MEZZANINE PARTNERS II, LP ATTN: JUDY TURCHIN / JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	29186	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
228	LEHMAN BROTHERS REAL ESTATE MEZZANINE PARTNERS LP ATTN JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	26321	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
229	LEHMAN BROTHERS REAL ESTATE MEZZANINE PARTNERS, L.P. ATTN: YON CHO & JOHN RANDALL 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	29215	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
230	LEHMAN BROTHERS REAL ESTATE MEZZANINE PARTNERS, LP ATTN: YON CHO AND JOHN RANDALL 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27788	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
231	LEHMAN BROTHERS REAL ESTATE MEZZANINE PARTNERS II, L.P. ATTN: YON CHO JOHN RANDALL 1271 AVENUE OF THE AMERICAS 38TH FLOOR ON AVENUE NEW YORK, NY 10020	29225	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
232	LEHMAN BROTHERS REAL ESTATE OFFSHORE CAPITAL PARTNERS III, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28913	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
233	LEHMAN BROTHERS REAL ESTATE PARTNERS II LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27810	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
234	LEHMAN BROTHERS REAL ESTATE PARTNERS III (NYC) LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27786	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
235	LEHMAN BROTHERS REAL ESTATE PARTNERS III (NYC) LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27799	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
236	LEHMAN BROTHERS REAL ESTATE PARTNERS III (TRS) LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27800	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
237	LEHMAN BROTHERS REAL ESTATE PARTNERS III LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27787	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
238	LEHMAN BROTHERS REAL ESTATE PARTNERS III LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27802	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
239	LEHMAN BROTHERS REAL ESTATE PARTNERS, II L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28922	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$4,034,000.00* \$4,034,000.00	Unsecured	\$4,034,000.00*

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
240	LEHMAN BROTHERS REAL ESTATE PARTNERS, II L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28923	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$4,034,000.00*	Unsecured	\$4,034,000.00*
					Subtotal	\$4,034,000.00		
241	LEHMAN BROTHERS REAL ESTATE PARTNERS, III L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28925	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$14,505,891.62*	Unsecured	\$14,505,891.62*
					Subtotal	\$14,505,891.62		
242	LEHMAN BROTHERS REAL ESTATE PARTNERS, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28031	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
243	LEHMAN BROTHERS REAL ESTATE PARTNERS, L.P. ATTN : JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28034	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
244	LEHMAN BROTHERS REAL ESTATE PENSION PARTNERS II LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27809	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
245	LEHMAN BROTHERS REAL ESTATE PENSION PARTNERS III LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27785	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
246	LEHMAN BROTHERS REAL ESTATE PENSION PARTNERS III LP ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	27801	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
247	LEHMAN BROTHERS REAL ESTATE PENSION PARTNERS, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28030	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
248	LEHMAN BROTHERS REAL ESTATE PENSION PARTNERS, L.P. ATTN: JUDY TURCHIN AND JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28035	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
249	LIBERTY SQUARE APARTMENTS, LTD P.O. BOX 220 920 FLORENCE BOULEVARD FLORENCE, AL 35631-0220	65997	12/23/2009	Lehman Brothers Derivative Products Inc.	Secured	\$100,000.00	Unsecured	\$100,000.00

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
250	LMA SPC FOR AND ON BEHALF OF MAP 15 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS 3801 PGA BLVD, SUITE 500 ATTN: DAVID POLLOK PALM BEACH GARDENS, FL 33410	26891	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
251	LMA SPC FOR AND ON BEHALF OF MAP 15 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS 3801 PGA BLVD, SUITE 500 ATTN: DAVID POLLOK PALM BEACH GARDENS, FL 33410	26892	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
252	LMA SPC FOR AND ON BEHALF OF MAP 19 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS 3801 PGA BLVD, SUITE 500 ATTN: DAVID POLLOK PALM BEACH GARDENS, FL 33410	26870	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
253	LMA SPC FOR AND ON BEHALF OF MAP 19 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26871	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$640,849.00* \$640,849.00	Unsecured	\$640,849.00*
254	LMA SPC FOR AND ON BEHALF OF MAP 19 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26884	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
255	LMA SPC FOR AND ON BEHALF OF MAP 19 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26885	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
256	LMA SPC FOR AND ON BEHALF OF MAP 38 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26886	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
257	LMA SPC FOR AND ON BEHALF OF MAP 38 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26887	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
258	LMA SPC FOR AND ON BEHALF OF MAP 38 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26888	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
259	LMA SPC FOR AND ON BEHALF OF MAP 56 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26872	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
260	LMA SPC FOR AND ON BEHALF OF MAP 56 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26873	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
261	LMA SPC FOR AND ON BEHALF OF MAP 58 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26881	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
262	LMA SPC FOR AND ON BEHALF OF MAP 58 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS 3801 PGA BLVD, SUITE 500 ATTN: DAVID POLLOK PALM BEACH GARDENS, FL 33410	26882	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
263	LMA SPC FOR AND ON BEHALF OF MAP G SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26889	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
264	LMA SPC FOR AND ON BEHALF OF MAP G SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS 3801 PGA BLVD, SUITE 500 ATTN: DAVID POLLOK PALM BEACH GARDENS, FL 33410	26890	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
265	LMA SPC FOR AND ON BEHALF OF MAP G SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS 3801 PGA BLVD, SUITE 500 ATTN: DAVID POLLOK PALM BEACH GARDENS, FL 33410	26894	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
266	LMA SPC FOR AND ON BEHALF OF MAP P SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26878	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
267	LMA SPC ON BEHALF OF MAP I C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26896	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$11,359,593.13* Undetermined \$11,359,593.13	Unsecured	\$11,359,593.13*
268	LMA SPC ON BEHALF OF MAP I C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26897	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$11,359,593.13* Undetermined \$11,359,593.13	Unsecured	\$11,359,593.13*
269	LMA SPC ON BEHALF OF MAP J C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOCK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26899	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$4,821,297.60* Undetermined \$4,821,297.60	Unsecured	\$4,821,297.60*

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
270	LMA SPC ON BEHALF OF MAP J C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOCK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26900	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$4,821,297.60* Undetermined \$4,821,297.60	Unsecured	\$4,821,297.60*
271	LMA SPC ON BEHALF OF MAP P C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOCK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26879	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
272	LONGACRE INSTITUTIONAL OPPORTUNITY FUND, L.P. TRANSFEROR: CLARIUM L.P. C/O CLARIUM CAPITAL MANAGEMENT, LLC ATTN: VLADIMIR JELISAVCIC 810 SEVENTH AVE, 33RD FLOOR NEW YORK, NY 10019	67001	08/10/2010	Lehman Brothers Special Financing Inc.	Secured	\$1,674,171.53	Unsecured	\$1,674,171.53
273	MAGNETAR CONSTELLATION MASTER FUND, LTD C/O MAGNETAR FINANCIAL LLC 1603 ORRINGTON AVENUE, 13TH FLOOR ATTN: SUSAN FURMAN EVANSTON, IL 60201	12722	09/15/2009	Lehman Brothers Special Financing Inc.	Secured	\$20,130,595.00	Unsecured	\$20,130,595.00
274	MALAYAN BANKING BERHAD 400 PARK AVENUE, 9TH FLOOR NEW YORK, NY 10022-4406	18066	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	\$8,370,926.11	Unsecured	\$8,370,926.11

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
275	MAP 502, A SUB-TRUST OF LMA IRELAND TRANSFEROR: LMA SPC FOR AND ON BEHALF OF MAP V SEGREGATED PORTFOLIO ROBERT SWAN; LIGHTHOUSE INVESTMENT PARTNERS LLC 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26875	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$514,722.00*	Unsecured	\$514,722.00*
					Subtotal	\$514,722.00		
276	MAP 502, A SUB-TRUST OF LMA IRELAND TRANSFEROR: LMA SPC FOR AND ON BEHALF OF MAP V SEGREGATED PORTFOLIO ROBERT SWAN; LIGHTHOUSE INVESTMENT PARTNERS LLC 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26877	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$514,722.00*	Unsecured	\$514,722.00*
					Subtotal	\$514,722.00		
277	MASTER TRUST BANK OF JAPAN, LTD, THE ACTING AS TRUSTEE FOR FUND NO. 125110240 11-3 HAMAMATSU-CHO 2-CHOME, MINATO-KU TOKYO, 105-8579 JAPAN	12640	09/14/2009	Lehman Brothers Holdings Inc.	Secured	\$7,544,097.48*	Unsecured	\$7,544,097.48*
278	MASUMIZU, HITOSHI 49A TOWER 1 THE LEGEND 23 TAI HANG DRIVE JARDINE'S LOOKOUT HONG KONG, HONG KONG	13423	09/16/2009	Lehman Brothers Holdings Inc.	Priority Secured	\$70,000.00 \$70,000.00	Unsecured	\$140,000.00
					Subtotal	\$140,000.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
279	MILLENNIUM PARTNERS, L.P. ATTN: GENERAL COUNSEL 666 FIFTH AVENUE, 8TH FLOOR NEW YORK, NY 10103	24492	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Secured	Undetermined \$13,063,533.00*	Unsecured	\$13,063,533.00*
					Subtotal	\$13,063,533.00		
280	MIZRAHI TEFAHOT BANK LTD MIZRAHI TEFAHOT BANK LIMITED 7 JABOTINSKY ST RAMAT GAN, 52136 ISRAEL	19172	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$577,142.74*	Unsecured	\$577,142.74*
281	MONTREAL TRUST COMPANY OF CANADA, AS TRUSTEE FOR FLATROCK TRUST MANAGER, CORPORATE TRUST DEPT. 100 UNIVERSITY AVENUE 9TH FLOOR, NORTH TOWER TORONTO, ON M5J 2Y1 CANADA	14808	09/17/2009	Lehman Brothers Special Financing Inc.	Secured	\$12,613,287.00	Unsecured	\$12,613,287.00
282	MONTREAL TRUST COMPANY, AS TRUSTEE FOR FLATROCK TRUST MANAGER, CORPORATE TRUST DEPT. 100 UNIVERSITY AVENUE 9TH FLOOR, NORTH TOWER TORONTO, ON M5J 2Y1 CANADA	14809	09/17/2009	Lehman Brothers Holdings Inc.	Secured	\$12,613,287.00	Unsecured	\$12,613,287.00
283	MORGAN STANLEY & CO. LLC 1585 BROADWAY, 3RD FLOOR ATTENTION: NANCY BELESKI NEW YORK, NY 10036-8293	22191	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$1,750,370.00* Undetermined	Unsecured	\$1,750,370.00*
					Subtotal	\$1,750,370.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
284	NATIONALE NEDERLANDEN INTERFINANCE BV C/O ING INVESTMENT MANAGEMENT ATTN: A. DO CARMO TEODORO PRINSES BEATRIXLAAN 15 THE HAGUE, 2595 AK NETHERLANDS	12839	09/15/2009	Lehman Brothers Holdings Inc.	Secured	\$29,190,421.25	Unsecured	\$29,190,421.25
285	NEBRASKA INVESTMENT FINANCE AUTHORITY C/O TIMOTHY R KENNY 1230 O STREET, SUITE 200 LINCOLN, NE 68508	13884	09/16/2009	Lehman Brothers Financial Products Inc.	Secured	\$6,565,210.80*	Unsecured	\$6,565,210.80*
286	O'CONNOR GLOBAL MULTI- STRATEGY ALPHA MASTER LIMITED C/O UBS FUND SERVICES (CAYMAN) LTD, UBS HOUSE 227 ELGIN AVENUE P.O. BOX 852 GEORGE TOWN, KY1-1103 CAYMAN ISLANDS	32505	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$1,063,471.00* Undetermined	Unsecured	\$1,063,471.00*
					Subtotal	\$1,063,471.00		
287	PARIS, FRANK M. C/O STEVEN JAKUBOWSKI THE COLEMAN LAW FIRM 77 WEST WACKER DRIVE SUITE 4800 CHICAGO, IL 60601	30440	09/22/2009	Lehman Brothers OTC Derivatives Inc.	Secured	\$216,000.00	Unsecured	\$216,000.00
288	PATEL, BHAVNA 19 DORSET DRIVE KENILWORTH, NJ 07033	9244	08/24/2009	Lehman Brothers Holdings Inc.	Priority Secured	\$15,030.00 \$25,030.00	Unsecured	\$40,060.00
					Subtotal	\$40,060.00		
289	POTTER ANDERSON & CORROON LLP STEPHEN C. NORMAN, ESQ. 1313 N. MARKET ST WILMINGTON, DE 19801	4796	06/08/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$2,572.14 \$0.00	Unsecured	\$2,572.14
					Subtotal	\$2,572.14		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
290	POUDRE VALLEY HEALTH CARE INC ATTN: STEVE ELLSWORTH 2315 E. HARMONY ROAD SUITE 200 FORT COLLINS, CO 80528	14735	09/17/2009	Lehman Brothers Holdings Inc.	Secured	\$3,000,000.00*	Unsecured	\$3,000,000.00*
291	PTR INC. 1900 MARKET STREET PHILADELPHIA, PA 19103	3544	03/27/2009	Lehman No Case Asserted/All Cases Asserted	Priority Secured Subtotal	\$11,262.30 \$11,262.30 \$22,524.60	Unsecured	\$22,524.60
292	PWSZECHNA KASA OSZCZEDNOSCI BANK POLSKI SPOLKA AKCJNA UL. PULAWSKA 15 WARSAW 12, 00- 975 POLAND	29057	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$9,745,241.44	Unsecured	\$9,745,241.44
293	QUANTUM PARTNERS LP. C/O SOROS FUND MANAGEMENT LLC ATTN: JAY SCHOENFARBER 888 SEVENTH AVENUE, 31ST FLOOR NEW YORK, NY 10106	31590	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Subtotal	Undetermined Undetermined \$35,784,818.95* \$35,784,818.95	Unsecured	\$35,784,818.95*
294	QUANTUM PARTNERS LP. C/O SOROS FUND MANAGEMENT LLC ATTN: JAY SCHOENFARBER 888 SEVENTH AVENUE, 31ST FLOOR NEW YORK, NY 10106	31591	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Subtotal	Undetermined Undetermined \$1,870,910.00* \$1,870,910.00	Unsecured	\$1,870,910.00*
295	QUANTUM PARTNERS LP. C/O SOROS FUND MANAGEMENT LLC ATTN: JAY SCHOENFARBER 888 SEVENTH AVENUE, 33RD FLOOR NEW YORK, NY 10106	31595	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Subtotal	Undetermined Undetermined \$19,226,427.63* \$19,226,427.63	Unsecured	\$19,226,427.63*

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
296	QUANTUM PARTNERS LP. C/O SOROS FUND MANAGEMENT LLC ATTN: JAY SCHOENFARBER 888 SEVENTH AVENUE, 31ST FLOOR NEW YORK, NY 10106	31627	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$15,237,225.00*	Unsecured	\$15,237,225.00*
297	REGIONE MARCHE ATTN: ROLANDO BURATTINI VIA GENTILE DA FABRIANO 9 ANCONA, 60125 ITALY	66998	08/09/2010	Lehman Brothers Holdings Inc.	Secured	\$68,099,212.19	Unsecured	\$68,099,212.19
298	REGIONE MARCHE ATTN: ROLANDO BURATTINI VIA GENTILE DE FABRIANO 9 ANCONA, 60125 ITALY	66999	08/09/2010	Lehman Brothers Special Financing Inc.	Secured	\$68,099,212.19	Unsecured	\$68,099,212.19
299	REGIONS BANK BY: CITY OF NORTH LITTLE ROCK, AR C/O JOHN HARDIN ROSE LAW FIRM 120 EAST 4TH STREET LITTLE ROCK, AR 72201	19556	09/19/2009	Lehman Brothers Special Financing Inc.	Secured	\$16,917,500.00*	Unsecured	\$16,917,500.00*
300	RELIASTAR LIFE INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11311	09/10/2009	Lehman Brothers Special Financing Inc.	Secured	\$559,191.09	Unsecured	\$559,191.09
301	RELIASTAR LIFE INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11312	09/10/2009	Lehman Brothers Holdings Inc.	Secured	\$559,191.09	Unsecured	\$559,191.09

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
302	RELIASTAR LIFE INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11313	09/10/2009	Lehman Brothers OTC Derivatives Inc.	Secured	\$203,695.25	Unsecured	\$203,695.25
303	RELIASTAR LIFE INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11314	09/10/2009	Lehman Brothers Holdings Inc.	Secured	\$203,695.25	Unsecured	\$203,695.25
304	RELIASTAR LIFE INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	12463	09/14/2009	Lehman Brothers Holdings Inc.	Secured	\$16,137.00	Unsecured	\$16,137.00
305	RELIASTAR LIFE INSURANCE COMPANY OF NEW YORK C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	12462	09/14/2009	Lehman Brothers OTC Derivatives Inc.	Secured	\$16,137.00	Unsecured	\$16,137.00
306	ROARING FORK WATER & SANITATION DISTRICT P.O. BOX 326 GLENWOOD SPRINGS, CO 81602	33223	09/22/2009	LB Rose Ranch LLC	Secured	\$2,205.38	Unsecured	\$2,205.38

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
307	ROBERT A SCHOELLHORN TRUST 77 WEST WACKER DRIVE, SUITE 4800 ATTN: STEVEN JAKUBOWSKI CHICAGO, IL 60601-1812	30438	09/22/2009	Lehman Brothers OTC Derivatives Inc.	Secured	\$469,523.00	Unsecured	\$469,523.00
308	S.A.C. ARBITRAGE FUND, LLC ATTN: PETER NUSSBAUM 72 CUMMINGS POINT ROAD STAMFORD, CT 06902	66341	03/02/2010	Lehman Brothers Holdings Inc.	Administrative Secured	\$0.00 \$1,757,329.62	Unsecured	\$1,757,329.62
					Subtotal	\$1,757,329.62		
309	S.A.C. ARBITRAGE FUND, LLC ATTN: PETER NUSSBAUM 72 CUMMINGS POINT ROAD STAMFORD, CT 06902	66349	03/02/2010	Lehman Brothers Special Financing Inc.	Administrative Secured	\$0.00 \$1,757,329.62	Unsecured	\$1,757,329.62
					Subtotal	\$1,757,329.62		
310	SASC 2007-BC4 A4, LLC C/O PAUL PATTERSON, ESQ STRADLEY RONON STEVENS & YOUNG, LLC 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7098	14712	09/17/2009	Structured Asset Securities Corporation	Secured	\$51,293,673.21	Unsecured	\$51,293,673.21
311	SASC 2007-BNC1 LLC C/O PAUL PATTERSON, ESQ STRADLEY RONON STEVENS & YOUNG, LLC 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7098	14711	09/17/2009	Structured Asset Securities Corporation	Secured	\$5,023,782.85	Unsecured	\$5,023,782.85
312	SASC 2007-BNC1, LLC C/O PAUL PATTERSON, ESQ STRADLEY RONON STEVENS & YOUNG, LLP 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103-7098	14716	09/17/2009	Lehman Brothers Holdings Inc.	Secured	\$5,023,782.85	Unsecured	\$5,023,782.85

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
313	SCOR REINSURANCE COMPANY ATTN: MAXINE VERNE, GENERAL COUNSEL 199 WATER STREET, 21ST FLOOR NEW YORK, NY 10038	20293	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$8,448,362.00* Undetermined \$8,448,362.00	Unsecured	\$8,448,362.00*
314	SECURITY LIFE OF DENVER INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11319	09/10/2009	Lehman Brothers OTC Derivatives Inc.	Secured	\$18,873.43	Unsecured	\$18,873.43
315	SECURITY LIFE OF DENVER INSURANCE COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	11320	09/10/2009	Lehman Brothers Holdings Inc.	Secured	\$18,873.43	Unsecured	\$18,873.43
316	SEIBEL, GEORG ON ACCOUNT WITH BNP PARIBAS ZUM KREUZWEG 1A OELDE, 59302 GERMANY	5252	07/10/2009	Lehman Brothers Holdings Inc.	Secured	\$4,844.00	Unsecured	\$4,844.00
317	SEMPRA ENERGY SOLUTIONS LLC C/O SEMPRA ENERGY TRADING LLC ATTN: RICHARD BEITLER, SENIOR VICE PRESIDENT & DEPUTY GENERAL COUNSEL 600 WASHINGTON BOULEVARD STAMFORD, CT 06901	15854	09/17/2009	Lehman Brothers Commodity Services Inc.	Secured	\$253,405.00*	Unsecured	\$253,405.00*

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
318	SG OPTION EUROPE ATTN: CAROL MORRISON C/O SOCIETE GENERALE 1221 AVENUE OF THE AMERICAS NEW YORK, NY 10020	28257	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$6,579.85*	Unsecured	\$6,579.85*
319	SHELL INTERNATIONAL EASTERN TRADING COMPANY ATTN: VINAY LAJMI 83 CLEMENCEAU AVENUE PO BOX 643, SINGAPORE 901243 SINGAPORE, 239920 SINGAPORE	24182	09/21/2009	Lehman Brothers Commodity Services Inc.	Secured	\$6,150,724.24*	Unsecured	\$6,150,724.24*
320	SHELL TRADING (US) COMPANY ATTN: JENNIFER M. GORE, ESQ. 909 FANNIN, PLAZA LEVEL I HOUSTON, TX 77010	15939	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured	\$2,480,655.98	Unsecured	\$2,480,655.98
321	SKANDINAVISKA ENSKILDA BANKEN AB (PUBL) ATTN: HELENE HELLNERS S-106 40 STOCKHOLM, SWEDEN	26481	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$933,570.00* Undetermined \$933,570.00	Unsecured	\$933,570.00*
322	SKANDINAVISKA ENSKILDA BANKEN AB (PUBL) ATTN: HELENE HELLNERS S-106 40 STOCKHOLM, SWEDEN	26482	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$149,455.32* Undetermined \$149,455.32	Unsecured	\$149,455.32*
323	SOCIETE GENERALE ASSET MANAGEMENT BANQUE ATTN: CAROL MORRISON C/O SOCIETE GENERALE 1221 AVENUE OF THE AMERICAS NEW YORK, NY 10020	28254	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$8,391,937.37*	Unsecured	\$8,391,937.37*

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
324	SOCIETE GENERALE, ACTING THROUGH ITS LONDON BRANCH ATTN: CAROL MORRISON C/O SOCIETE GENERALE 1221 AVENUE OF THE AMERICAS NEW YORK, NY 10020	28256	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$610,925.99*	Unsecured	\$610,925.99*
325	SPIRE MASTER FUND LTD. C/O TOWER RESEARCH CAPITOL LLC 377 BROADWAY, 11TH FLOOR NEW YORK, NY 10013	22297	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$203,791.22	Unsecured	\$203,791.22
326	STANDARD BANK PLC C/O FIELD FISHER WATERHOUSE LLP REF: EAM/EJA ATTN: TRISTAN SOCAS 35 VINE STREET LONDON, EC3N 2AA UNITED KINGDOM	17283	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$565,514.00*	Unsecured	\$565,514.00*
327	STATE STREET BANK AND TRUST COMPANY ATTN: DEENA C. ETHRIDGE 1 LINCOLN STREET SFC 32 BOSTON, MA 02111	15851	09/17/2009	Lehman Brothers Holdings Inc.	Secured	\$127,961.00*	Unsecured	\$127,961.00*
328	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	4991	06/24/2009	Lehman Brothers Holdings Inc.	Secured	\$411,647.83	Unsecured	\$411,647.83
329	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	4992	06/24/2009	Lehman Brothers Special Financing Inc.	Secured	\$2,046,179.18	Unsecured	\$2,046,179.18

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
330	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	4993	06/24/2009	Lehman Brothers Holdings Inc.	Secured	\$9,481,191.98	Unsecured	\$9,481,191.98
331	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	4994	06/24/2009	Lehman Brothers Holdings Inc.	Secured	\$6,629,494.71	Unsecured	\$6,629,494.71
332	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	4995	06/24/2009	Lehman Brothers Commercial Corporation	Secured	\$411,647.83	Unsecured	\$411,647.83
333	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	4996	06/24/2009	Lehman Brothers Holdings Inc.	Secured	\$2,046,179.18	Unsecured	\$2,046,179.18
334	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	4997	06/24/2009	Lehman Brothers Holdings Inc.	Secured	\$282,339.70	Unsecured	\$282,339.70

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
335	SWIFT MASTER AUTO RECEIVABLES TRUST C/O ALLY FINANCIAL INC ATTN: STEPHEN VAN DOLSEN 1185 AVENUE OF THE AMERICAS, 2ND FLOOR NEW YORK, NY 10036	26193	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$36,784,336.42*	Unsecured	\$36,784,336.42*
336	TERREBONNE INVESTMENTS, L.P. ATTN: JOHN H. FANT 201 MAIN STREET SUITE 3100 FORT WORTH, TX 76102	32487	09/22/2009	Lehman Brothers OTC Derivatives Inc.	Secured	\$945,985.37	Unsecured	\$945,985.37
337	TRELLES, CAESAR A. 4 FIRETHORNE ROAD OLD BRIDGE, NJ 08857	7309	08/03/2009	Lehman Brothers Holdings Inc.	Secured	\$9,186.36	Unsecured	\$9,186.36
338	TURNBERRY LEVERAGED CAPITAL MASTER LP ATTN: JUSTIN L. SHEARER, ESQ. C/O SEWARD & KISSEL LLP ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33431	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
339	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33433	09/21/2009	LB 2080 Kalakaua Owners LLC	Secured	Undetermined	Unsecured	Undetermined
340	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33434	09/21/2009	LB Rose Ranch LLC	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
341	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33435	09/21/2009	Structured Asset Securities Corporation	Secured	Undetermined	Unsecured	Undetermined
342	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33436	09/21/2009	BNC Mortgage LLC	Secured	Undetermined	Unsecured	Undetermined
343	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33437	09/21/2009	Luxembourg Residential Properties Loan Finance S.a.r.l.	Secured	Undetermined	Unsecured	Undetermined
344	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33438	09/21/2009	East Dover Limited	Secured	Undetermined	Unsecured	Undetermined
345	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33439	09/21/2009	CES Aviation IX LLC	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
346	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33440	09/21/2009	CES Aviation V LLC	Secured	Undetermined	Unsecured	Undetermined
347	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33441	09/21/2009	CES Aviation LLC	Secured	Undetermined	Unsecured	Undetermined
348	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33442	09/21/2009	Lehman Scottish Finance L.P.	Secured	Undetermined	Unsecured	Undetermined
349	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33443	09/21/2009	Lehman Brothers Financial Products Inc.	Secured	Undetermined	Unsecured	Undetermined
350	WALT DISNEY CO MASTER RETIREMENT PLAN, THE C/O WESTERN ASSET MANAGEMENT COMPANY ATT: LEGAL DEPT W-1982 385 E. COLORADO BLVD PASADENA, CA 91101	20987	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$954,088.69	Unsecured	\$954,088.69

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 187: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
351	WALT DISNEY CO. MASTER RETIREMENT PLAN, THE C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W- 1982 385 E. COLORADO BLVD. PASADENA, CA 91101	21076	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$954,088.69	Unsecured	\$954,088.69
352	WESTLB AG ATTN: LEGAL DEPARTMENT 250 GREENWICH ST NEW YORK, NY 10007-2140	30100	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	\$15,358,249.49	Unsecured	\$15,358,249.49
353	WILLKIE FARR & GALLAGHER LLP ATTN:STEVEN D. KLEIN, ESQ. 787 SEVENTH AVENUE NEW YORK, NY 10019	11393	09/11/2009	Lehman Brothers Holdings Inc.	Administrative Secured Unsecured Subtotal	\$0.00 \$0.00 \$328,064.71 \$328,064.71	Unsecured	\$328,064.71
354	WILMINGTON TRUST COMPANY, AS TRUSTEE LEHMAN XS TRUST, SERIES 2006-19 C/O DORRI COSTELLO RODNEY SQUARE NORTH, MAIL CODE 1605 1100 NORTH MARKET STREET WILMINGTON, DE 19801	21130	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$4,520,740.16* \$4,520,740.16	Unsecured	\$4,520,740.16*
355	WISHENGRAD, CORY 299 RIVERSIDE DRIVE APARTMENT 2B NEW YORK, NY 10025	20183	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$21,315.00	Unsecured	\$21,315.00
					TOTAL	\$6,588,028,870.71	TOTAL	\$6,588,028,870.71

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X		
In re	:	Chapter 11 Case No.
	:	
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i>,	:	08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
-----X		

**ORDER GRANTING DEBTORS' ONE HUNDRED AND EIGHTY SEVENTH
OMNIBUS OBJECTION TO CLAIMS (MISCLASSIFIED CLAIMS)**

Upon the one hundred and eighty seventh omnibus objection to Claims, dated September 9, 2011 (the "One Hundred and Eighty Seventh Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession, in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reclassify Misclassified Claims as unsecured claims, all as more fully described in the One Hundred and Eighty Seventh Omnibus Objection to Claims; and due and proper notice of the One Hundred and Eighty Seventh Omnibus Objection to Claims having been provided to: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17,

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' One Hundred and Eighty Seventh Omnibus Objection to Claims.

2010 governing case management and administrative procedures for these cases [Docket No. 9635], and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the One Hundred and Eighty Seventh Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred and Eighty Seventh Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the One Hundred and Eighty Seventh Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Misclassified Claim listed on Exhibit 1 annexed hereto is hereby reclassified as a general unsecured nonpriority claim as indicated in Exhibit 1; and it is further

ORDERED that the Debtors' Court-appointed claims agent is authorized and directed to reclassify the Misclassified Claims pursuant to this Order; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Debtors' One Hundred and Eighty Seventh Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine

all matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE